

KPMG Peat Marwick
Cost Allocation Planning & Performance System
FINANCE DEPARTMENT Cost Pool
For the Period Ended September 30, 2003

Accumulation of Costs	First Apportionment	Second Apportionment	Total Cost Pool
Total Restated Costs	\$3,397,248		\$3,397,248
Cross Allocations from Other Pools			
Building Use Allowance	150,800		150,800
Equipment Use Allowance	22,948		22,948
Office of Performance Improvement	17,701	114	17,815
Information Technology Department	535,776	19,309	555,085
County Attorney	226,590	6,977	233,567
Employee Relations	37,236	799	38,036
Audit and Management Services	0	70,272	70,272
Office of Management and Budget	0	12,087	12,087
Procurement Management	0	68	68
County Manager	0	20,877	20,877
Business Development	0	58	58
Fair Employment Practices	0	1,868	1,868
GSA - Fleet Management	0	87	87
GSA - Materials Management	0	11,135	11,135
GSA - Risk Management	0	367	367
GSA - Facilities and Utilities Management	0	9,635	9,635
GSA - Construction Management	0	2,143	2,143
Total Cross Allocations from Other Pools	991,052	155,797	1,146,849
Total Cost to be Allocated	\$4,388,300	155,797	\$4,544,097

Allocation to Benefiting Activities	First Apportionment			Second Apportionment			Total Allocation
	Allocation Base	Percent	Dollar Allocation	Allocation Base	Percent	Dollar Allocation	
Office of Performance Improvement	930	0.021	\$912				\$912
Information Technology Department	109,597	2.450	107,506				107,506
County Attorney	4,168	0.093	4,088				4,088
Employee Relations	13,786	0.308	13,523				13,523
Audit and Management Services	1,984	0.044	1,946	1,984	0.046	71	2,017
Office of Management and Budget	10,035	0.224	9,844	10,035	0.231	360	10,203
GSA - Administration	20,742	0.464	20,346	20,742	0.477	744	21,090
Procurement Management	13,457	0.301	13,200	13,457	0.310	483	13,683
County Manager	17,468	0.390	17,135	17,468	0.402	626	17,761
Business Development	6,831	0.153	6,701	6,831	0.157	245	6,946
Fair Employment Practices	674	0.015	661	674	0.016	24	685
GSA - Fleet Management	267,691	5.984	262,583	267,691	6.161	9,598	272,181
GSA - Materials Management	51,472	1.151	50,490	51,472	1.185	1,846	52,335
GSA - Risk Management	44,747	1.000	43,893	44,747	1.030	1,604	45,498
GSA - Facilities and Utilities Management	130,291	2.912	127,805	130,291	2.999	4,672	132,476
GSA - Construction Management	88,790	1.985	87,096	88,790	2.043	3,184	90,279
Aviation Department	10,033	0.224	9,842	10,033	0.231	360	10,201
Team Metro	37,869	0.846	37,146	37,869	0.872	1,358	38,504
Solid Waste Management	83,349	1.863	81,758	83,349	1.918	2,988	84,747
Seaport	39,122	0.874	38,375	39,122	0.900	1,403	39,778
Safe Neighborhood Parks	1,086	0.024	1,065	1,086	0.025	39	1,104
Planning & Zoning	24,827	0.555	24,353	24,827	0.571	890	25,243
Public Works	134,123	2.998	131,564	134,123	3.087	4,809	136,373
Parks and Recreation	977,713	21.855	959,056	977,713	22.501	35,056	994,111
Metro-Dade Police Department	138,424	3.094	135,782	138,424	3.186	4,963	140,746
Property Appraiser	4,503	0.101	4,417	4,503	0.104	161	4,579
Non-Departmental	924,107	20.657	906,472	924,107	21.267	33,134	939,606
Metro-Dade Transit Agency	222,991	4.985	218,736	222,991	5.132	7,995	226,731
Metro Planning Organization	4,898	0.109	4,805	4,898	0.113	176	4,980
Metro-Miami Action Plan	8,641	0.193	8,476	8,641	0.199	310	8,786
Medical Examiner	10,641	0.238	10,438	10,641	0.245	382	10,819
Office of the Mayor	5,684	0.127	5,576	5,684	0.131	204	5,779
Library	50,661	1.132	49,694	50,661	1.166	1,816	51,511
Judicial Administration	201,539	4.505	197,693	201,539	4.638	7,226	204,919
Homeless Trust	5,240	0.117	5,140	5,240	0.121	188	5,328
Department of Human Services	172,239	3.850	168,952	172,239	3.964	6,176	175,128

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General Government	16,567	0.370	16,251	16,567	0.381	594	16,845
Fire Department	87,708	1.961	86,034	87,708	2.019	3,145	89,179
Elections	5,331	0.119	5,229	5,331	0.123	191	5,420
Tax Collector	20,207	0.452	19,821	20,207	0.465	725	20,546
Department of Environmental Resources Mgt.	82,514	1.844	80,939	82,514	1.899	2,959	83,898
Cultural Affairs	12,217	0.273	11,984	12,217	0.281	438	12,422
Communications	9,804	0.219	9,617	9,804	0.226	352	9,968
Consumer Services	16,786	0.375	16,466	16,786	0.386	602	17,068
Corrections and Rehabilitation	90,226	2.017	88,504	90,226	2.076	3,235	91,739
Clerk of the Court	62,969	1.408	61,767	62,969	1.449	2,258	64,025
Office of Community & Economic Dev.	52,221	1.167	51,224	52,221	1.202	1,872	53,097
Board of County Commissioners	26,845	0.600	26,333	26,845	0.618	963	27,295
Community Action Agency	99,710	2.229	97,807	99,710	2.295	3,575	101,382
Building Department	35,976	0.804	35,289	35,976	0.828	1,290	36,579
Building Code Compliance	14,236	0.318	13,964	14,236	0.328	510	14,475
Net Allocation	4,473,670	100.000	\$4,388,300	4,345,189	100.000	155,797	\$4,544,098
Direct Costs							
Subtotal			\$4,388,300				\$4,544,098
Unallocated Costs							
Total Allocation	4,473,670	100.000	\$4,388,300	4,345,189	100.000	155,797	\$4,544,098

FINANCE DEPARTMENT Cost Pool allocated on the basis of ACTUAL NUMBER OF TRANSACTIONS PROCESSED.

